	A	B	C	D	E	F	G	H	I	J
1	1988 Annual Revenues & Expenses Estimates						Budgeted Hours/Quarter			Hrs/page
2	Prepared by ccf	5/ 4/89					Circulation Hours		1100	*
3	c:MQYB88	Month	Quarter	Year	%		Editorial Hours		1260	8.8
4							Production Hours		1130	7.8
5	Subs/BI	30000	90000	360000	68%		Office Hours		600	
6	Mailing List (Net)	1333	4000	16000	3%		Research Hours		400	2.8
7	Direct Distrib	5333	16000	64000	12%		Publisher Hours		450	
8	Nat'l News (Warner)	3500	10500	42000	8%		Total Hours		4940	
9	Book Sales (Net)	1000	3000	12000	2%					
10	Chronicle (Net)	440	1320	5280	1%		Contrib "Hours"		692	4.8
11	Contributions	750	2250	9000	2%					
12	Other (a)	1450	4350	17400	3%					
13	----------									
14	MAGAZINE REVENUE	43807	131420	525680	100%					
15	==========									
16	Circ Pay	4400	13200	52800	8%					
17	Sub Fulfill	5233	15700	62800	10%					
18	Circ Promo	3713	11140	44560	7%					
19	Credit Card Disc	167	500	2000	0%					
20	Direct Distrib	500	1500	6000	1%					
21	Nat'l News (Warner)	900	2700	10800	2%					
22	Printing Mag	7800	23400	93600	14%					
23	Edit Pay	5040	15120	60480	9%					
24	Writers/contribs	2767	8300	33200	5%					
25	Misc Edit Expense	233	700	2800	0%					
26	Rsrch Pay	1600	4800	19200	3%					
27	Rsrch Material	157	470	1880	0%					
28	Prodn Pay	4520	13560	54240	8%					
29	Outside Prodn Work	347	1040	4160	1%					
30	Prodn Spls	327	980	3920	1%					
31	Pre-Press	1490	4470	17880	3%					
32	----------									
33	MAGAZINE EXPENSES	39193	117580	470320	71%					
34	----------									
35	Office Pay	2400	7200	28800	4%					
36	Admin/Pub Pay	1800	5400	21600	3%					
37	Insurance	433	1300	5200	1%					
38	Paid Vacations Exp	817	2450	9800	1%					
39	Kaiser Health	314	942	3768	1%					
40	Payroll Taxes	2569	7706	30826	5%					
41	Other Taxes	237	710	2840	0%					
42	Off & comp spls	453	1360	5440	1%					
43	Equip Rent & Main	590	1770	7080	1%					
44	Telephone	667	2000	8000	1%					
45	Postage	887	2660	10640	2%					
46	Rent/Bldg Maint	3333	10000	40000	6%					
47	Utilities	450	1350	5400	1%					
48	Legal & Profsl	263	790	3160	0%					
49	Int & Penalties	230	690	2760	0%					
50	Bank Service Fees	127	380	1520	0%					
51	Misc Expense	233	700	2800	0%					
52										
53										
54	----------									
55	Overhead	15803	47408.4	189634	29%					
56	TOTAL EXPENSES	54996	164988.4	659954	100%					
57	----------									
58	MAG OPERATING P/L	-11189	-33568.4	-134274	-26%					

* This covers both Circ salaries + Mag Sub salaries, but total cost has been assigned, in error, to Circ. Prep. Need to correct.